

2013 Assembly Bill 107 (LRB -0543)

An Act to amend 71.80 (15) (b) of the statutes; relating to: an entertainer's surety bond. (FE)

2013

03-26.	A.	Introduced by Representatives Bies, Berceau, Bewley, Czaja, Ohnstad, Spiros and Strachota.	95
03-26.	A.	Read first time and referred to Committee on Consumer Protection	95
03-26.	A.	Fiscal estimate received	
07-23.	A.	Assembly Substitute Amendment 1 offered by Representative Bies (LRB s0090)	280
08-06.	A.	Public hearing held	
08-13.	A.	Representative Wright added as a coauthor	288
08-27.	A.	Executive action taken	
09-05.	A.	Report Assembly Substitute Amendment 1 adoption recommended by Committee on Consumer Protection, Ayes 9, Noes 0	301
09-05.	A.	Report passage as amended recommended by Committee on Consumer Protection, Ayes 9, Noes 0	301
09-05.	A.	Referred to Committee on Rules	301
10-10.	A.	Placed on calendar 10-15-2013 by Committee on Rules	
10-15.	A.	Read a second time	355
10-15.	A.	Assembly Substitute Amendment 1 adopted	355
10-15.	A.	Ordered to a third reading	355
10-15.	A.	Rules suspended	355
10-15.	A.	Read a third time and passed	355
10-15.	A.	Ordered immediately messaged	355
10-16.	S.	Received from Assembly	427
10-22.	S.	Read first time and referred to committee on Energy, Consumer Protection, and Government Reform	438

2014

01-15.	S.	Public hearing held	
02-04.	S.	Executive action taken	
02-04.	S.	Report concurrence recommended by Energy, Consumer Protection, and Government Reform, Ayes 5, Noes 0	627
02-04.	S.	Available for scheduling	
02-17.	S.	Placed on calendar 2-18-2014 pursuant to Senate Rule 18(1)	674
02-18.	S.	Senator Carpenter added as a cosponsor	
02-18.	S.	Read a second time	
02-18.	S.	Ordered to a third reading	
02-18.	S.	Rules suspended	
02-18.	S.	Read a third time and concurred in	
02-18.	S.	Ordered immediately messaged	
02-18.	A.	Received from Senate concurred in	672

SB

2013

ENROLLED BILL

13en A B- 107

ADOPTED DOCUMENTS:

☐ Orig ☐ Engr A SubAmdt 1

13 S 0090/2

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic Rel

2-21-14

Date

J. Phillips

Enrolling Drafter



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBs0090/2
JKjld:ph

ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 107

July 22, 2013 – Offered by Representative BIES.

1 **AN ACT** *to renumber and amend* 71.80 (15) (b); *to amend* 71.64 (4); and *to*
2 *create* 71.80 (15) (b) 2. of the statutes; **relating to:** an entertainer's surety
3 bond.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 71.64 (4) of the statutes is amended to read:

5 71.64 (4) WITHHOLDING FROM PAYMENTS MADE TO ENTERTAINERS. For purposes of
6 this section, all payments made to entertainers and entertainment corporations,
7 except payments made as provided under s. 71.80 (15) (b) 2., are presumed subject
8 to withholding unless the recipient provides to the person making the payment a
9 written statement, on a form prescribed by the department, certifying that the
10 payment is exempt under sub. (6) (b) or s. 71.05 (2).

11 **SECTION 2.** 71.80 (15) (b) of the statutes is renumbered 71.80 (15) (b) 1. and
12 amended to read:

1 71.80 (15) (b) 1. All entertainers, except entertainers who work for an
2 entertainment corporation, and entertainment corporations not otherwise employed
3 or regularly engaged in business in this state shall file a surety bond with the
4 department of revenue at least 7 days before a performance. That bond shall be
5 payable to the department to guarantee payment of income, franchise, sales and use
6 taxes, income taxes withheld under subch. X, penalties and interest. The amount of
7 the bond shall be 6% of either the total contract price on all contracts that exceed
8 \$3,200 \$7,000 or, if the total contract price is not readily determinable and the
9 department's estimate of the total remuneration to be received by the entertainer or
10 entertainment corporation exceeds ~~\$3,200~~ \$7,000, 6% of the department's estimate.
11 Amounts previously earned in this state by an entertainer or entertainment
12 corporation during the same calendar year for which no bond or cash deposit has
13 been filed under this paragraph or for which no amounts have been withheld under
14 s. 71.64 (5) shall be added together to determine the total contract price. The
15 department shall approve the form and content of the bond. The bond shall remain
16 in force until the liability under the bond is released by the department.

17 **SECTION 3.** 71.80 (15) (b) 2. of the statutes is created to read:

18 71.80 (15) (b) 2. The total contract price under subd. 1. may be reduced by travel
19 expenses, or advance payments of travel expenses, made pursuant to an accountable
20 plan under U.S. Treasury Regulation 1.62-2. For purposes of this subdivision,
21 "travel expenses" means amounts paid to, or on behalf of, an entertainer for actual
22 transportation, lodging, and meals that are directly related to the entertainer's
23 performance in this state.

24 **SECTION 4. Initial applicability.**

1 (1) This act first applies to taxable years beginning on January 1, 2014.

2 (END)